

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# S. 2287

To amend the Internal Revenue Code of 1986 to simplify the assessment and collection of the excise tax on arrows.

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## IN THE SENATE OF THE UNITED STATES

JULY 14 (legislative day, JULY 11), 1994

Mr. HATCH introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to simplify the assessment and collection of the excise tax on arrows.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

### 3       **SECTION 1. SIMPLIFICATION OF IMPOSITION OF EXCISE**

#### 4                       **TAX ON ARROWS.**

5           (a) IN GENERAL.—Subsection (b) of section 4161 of  
6       the Internal Revenue Code of 1986 (relating to imposition  
7       of tax) is amended to read as follows:

8           “(b) BOWS AND ARROWS, ETC.—

9           “(1) BOWS.—

1           “(A) IN GENERAL.—There is hereby im-  
2           posed on the sale by the manufacturer, pro-  
3           ducer, or importer of any bow which has a draw  
4           weight of 10 pounds or more, a tax equal to 11  
5           percent of the price for which so sold.

6           “(B) PARTS AND ACCESSORIES.—There is  
7           hereby imposed upon the sale by the manufac-  
8           turer, producer, or importer—

9                   “(i) of any part or accessory suitable  
10                  for inclusion in or attachment to a bow de-  
11                  scribed in subparagraph (A), and

12                   “(ii) of any quiver suitable for use  
13                  with arrows described in paragraph (2),  
14                  a tax equivalent to 11 percent of the price for  
15                  which so sold.

16           “(2) ARROWS.—There is hereby imposed on the  
17           sale by the manufacturer, producer, or importer of  
18           any shaft, point,nock, or vane of a type used in the  
19           manufacture of any arrow which after its assem-  
20           bly—

21                   “(A) measures 18 inches overall or more in  
22                  length, or

23                   “(B) measures less than 18 inches overall  
24                  in length but is suitable for use with a bow de-  
25                  scribed in paragraph (1)(A),

1 a tax equal to 11 percent of the price for which so  
2 sold.

3 “(3) COORDINATION WITH SUBSECTION (a).—  
4 No tax shall be imposed under this subsection with  
5 respect to any article taxable under subsection (a).”.

6 (b) EFFECTIVE DATE.—The amendment made by  
7 subsection (a) shall apply to articles sold by the manufac-  
8 turer, producer, or importer after the date of the enact-  
9 ment of this Act.

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